

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
1	Non General	Nilsson: Please attach a list of the FY23 and FY24 budgeted offsets and the FY22 actual offsets taken.	Lin: The spreadsheet for FY23 & 24 budgeted offsets, and FY22 actual offset is attached <a href="#">here</a> .
2	Non General	Nilsson: How many staff are paid through non-general funds? Is health insurance paid for by the revolving funds and/or grants?	Lin: The FY24 budget is predicated on 72.60 FTE staffs' pay being funded through non-General Fund, 50 of which is our Food Service program. Health insurance is not paid from revolving funds and/or grants; health insurance costs are paid by the town's operating budget. It is not required that health insurance be paid for from a grant; it is required that MTRS be considered for professional staff.
3	Non General	Nilsson/Greene/Fitzpatrick: For all the non-general accounts (revolving, circuit breaker, school choice), please provide a 5-year history including information on: 1. FY22 year-end balance 2. FY23 current balance 3. FY23 anticipated ending balance 4. FY23 anticipated offset/expenses 5. FY24 anticipated revenue	Lin: The spreadsheet for the history and estimate can be found <a href="#">here</a> .
4	WPS	Nilsson/Greene/Fitzpatrick: Please add columns with the offsets in the FY24 budget roll-up to show the full WPS budget, not just the general fund.	Lin: The spreadsheet of the summary can be found <a href="#">here</a> .
5	WPS	FitzPatrick: How does the \$266,176 gap get closed? What about the additional \$519k not included for special education tuitions?	Lin: If the town could provide the support for the difference b/w school requested 2.92% and town's initial allocation of 2.5%, we can close the gap. We have been communicating the potential tuition increase to our town partners since the fall and believe it is premature to build it into our operating budget due to its uncertainty.
6	1420	Nilsson: Please provide accounting of the FY22 compensation reserve spread and left-over balance. How much of the budgeted amount was	Lin: All of the funds were used for salary spread.

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
		needed for salary increases and how much was used to offset other parts of the budget?	Lin: A listing of the transfers involving Comp Reserve can be found <a href="#">here</a> . For FY22, the \$1,518,755 in Comp Reserve was used as a source for wide-scale transfers for salary increase.
7	WPS	FitzPatrick: What salary increases are in the detailed budget vs the comp reserve?	Lin: The step changes and the stipends for longevity are included in the detailed budget and the COLA increases and column changes are in the comp reserve.
8	School Choice	Nilsson: How many students of staff are included in School Choice and how many are enrolled without any incoming funds (per the WTA contract)?	Lin: 19 students of staff are included in School Choice, and 55 staff students attending per their contract (tuition waived).
9	School Choice	FitzPatrick: Why would the full amount of school choice revenues not be included as the offset? I see that the amount applied is increasing but more revenue is received than spent so the fund would be growing. Is there a strategy or long-term plan to save these funds?	Lin: School choice allows us to set aside surplus revenue to use for unexpected one-time expenditures, especially since we don't have sufficient funding for the special education reserve stabilization. School Choice funding should be used for direct services for students, so its offset to general fund operating is limited for certain purposes. We are strategically utilizing School Choice funds as temporary offsets as we build the long-term cost of FDK into the operating budget. There is not a plan to specifically save these funds.
10	FDK	FitzPatrick: How much "extra" funding is going towards Full Day Kindergarten (i.e. use of ESSR or revolving funds)	Lin: The spreadsheet for Full Day kindergarten 6 years funding strategy can be found <a href="#">here</a> .
11	Preschool	FitzPatrick: How much is preschool supported by users and how much does it cost? Is it similar to the ratio of how many students pay?	Lin: The tuition for preschool role model students is \$6,350. We currently have 46 students paying tuition for FY23 and a total of 104 preschool students.
12	General	Nilsson: How many FTEs per DESE function line? What is the change from FY23 to FY24 in FTEs?	Lin: The detailed information and change can be found in <a href="#">FY24 Budgeted FTE</a> .
13	WPS	FitzPatrick: is there a way to make PD so that subs aren't needed to cover it? Is there more PD required than days off/early releases?	Lin: We do review our PD practices and the necessary coverage, but district wide PD time is limited. We occasionally need to make some changes in PD and increased coverage is needed for specific content areas. Additionally, we

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
			reorganized the building-based line items that supported PD and centralized them here in this line item.
14	WPS	FitzPatrick: Would there be any reshuffling based on the feasibility results expected in March	Lin: We don't expect any reshuffling for FY24's budget based on the feasibility study result, since the draft will come in March. The final report will be ready in May; thus it will definitely impact FY25's budget.
15	WPS	FitzPatrick: Could you share the school committees Q&A on the budget?	Lin: Yes, the google doc can be found <a href="#">here</a> .
16	9000s	Nilsson: How many students attend out of district programs in FY23 and anticipated in FY24?	Lin: Per our budget presentation, the anticipated FY24 number is 62. The actual FY23 number as of 01/07/2023 is 60 students attending out of district programs. The number is always subject to change.
17		Nilsson/Galvin: What would Westford's anticipated OOD tuition impact be with the approved 14% rate increase for private schools? What is the collaborative indicating that their increase will be?	Total increase will be \$519,995. This includes a 14% increase for private day (\$392,017) and 14% increase for private residential (\$75,934). It also includes a projected 3% increase in Collaborative fees (\$57,744) and a decrease in public tuition of \$5,700.
18	9000s	Nilsson/Greene: There is a zero % increase in out of district tuitions. Even if you are hoping that there won't be the state-approved 14% increases in the private school tuitions, it seems unrealistic that there will be no increases in tuitions. Is the anticipated number of students being placed out of district in FY24 less than in FY23? What is the back-stop plan if tuitions do increase?	Lin: We have assumed a typical increase for Special Education tuitions as some of them do not increase each year. It is supported by our Circuit Breaker offset which increased this year which is why we did not need to adjust the operating budget line.
19	WPS	Nilsson: How will the IDEA Grant 240 be spent?	Lin: A large portion of Grant 240 is spent on tuition (\$820,000). The remaining funds are assigned to the following lines: professional salaries (along with fringe benefits), stipends, contractual services, supplies and materials.
20	WPS	Nilsson: Please attach the anticipated ESSER III budget.	Lin: The ESSER-III budget spreadsheet can be found <a href="#">here</a> .
21	3300	Nilsson: What is the change in FTEs in special education transportation drivers? Is it cheaper to employ/lease or contract out?	Lin: In FY23 we have 18 FTE special education drivers and we anticipate the same number of drivers in FY24. It is cheaper to

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
			have in-house staff at current market conditions, since we have more consistent staffing for special education needs students. We currently don't have issues with driver turnover.
22	3300	Nilsson: Regular transportation is up 4% (\$102K). This is for how many buses? Will the contract go out to bid for FY24? The 4% increase seems low with rising fuel costs, driver shortage, and current school transportation costs. What if the bid(s) comes in much higher?	Lin: We maintain FY24's budget for 35 buses. The additional bus due to Beaver Brook bridge closure is not included. The bridge should be open for next school year. The original yellow bus contract was signed for 3 years, with the option for 2 years' extension. And we can negotiate with Dee Bus for FY24. We need to go out to bid for FY25.
23	3300	Nilsson: Do we anticipate receiving the \$655,000 in bus fees in FY24 or does this utilize balances from the bus revolving account?	Lin: Yes, we do anticipate receiving \$655k in bus fees in FY24 based on the participation of riders. This does utilize the revolving account fund balance.
24	4120	Nilsson: Why is there no anticipated increase in heating costs?	Lin: Understand the concern of rising fuel costs, but with very limited increase in the total budget percentage, we have to prioritize more with other urgent needs, such as current pending contract negotiations.
25	4130	Nilsson: How was the electricity allocation calculated? How much do we receive in net metering/solar offsets? In previous years this offset is put against electricity. Why not for FY24?	Lin: The electricity budget was calculated based upon previous year's actuals. The average solar credit we received for the past 5 years is around \$200k. There has been an issue with the Nexamp reporting from the Charlton Solar Field, so the town has not received any invoices for the past few months. The current solar credits are around \$200K for Stony Brook and \$118k for Miller. The solar credit will be slowly drawn down to the National Grid bill. The solar credit was allocated to 4130 Utility service as a beginning deficit appro. in FY23, which is not appropriate from Accounting perspective. Therefore, we moved the credit into comp reserve.
26		FitzPatrick: How are utilities tracking against budget in the current fiscal year?	Lin: We appear to be on target based on actual spending to date and the current encumbered amount.

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
27	5300	Nilsson: The copier leases show no increase. Is there a new contract that realizes some savings? Is it more cost effective to own the machines or lease?	Lin: Yes, we renewed the contract and locked in the prices to 2025. Yes, it is currently more cost effective to lease the copiers. RICOH is a state contractor, and they provide unlimited services.
28	2305	Nilsson: What is the cost of FY24 steps and columns with no COLA for the WTA teachers?	Lin: For Unit A, which is all our professional teachers and counselors, the FY24 salary cost with the contractual step and column changes but without a COLA is approximately \$38,443,717.
29		FitzPatrick/Galvin: How many custodians are there per school? Does every school in the system have a dedicated school custodian?	Lin: Total FTE for school custodians is 32.25. The breakdown for each school's number and central office is <a href="#">here</a> . Yes, every school has a dedicated school custodian.  Note: The courier and the custodial supervisor are listed in the FTE summary in 4110.
30		FitzPatrick/ What are the big budget items for Stony HVAC in this year and last year's budget? Should that be capital?	Lin: Additional funding was requested due to the condenser coil repairs for the HVAC system at Stony Brook. Slight increase of the building contracted services is in an effort to improve preventative maintenance and to reflect increasing services to the building needs.
31		FitzPatrick/ How can the offsets to WA building maintenance be greater than the charges? Aren't there specific rules about what the revolving funds can be used for? Is it offsetting salaries?	Lin: The intention of the total parking fee offset \$25k is for Westford Academy building maintenance (Function code 4220), which includes contracted services, HVAC, pest control, elevator, and etc.) Yes, the rules for allowable uses of WA's parking fees are paying for traffic guard, plowing, and facility maintenance costs. The parking fees can be used to pay traffic guards and snow removal salaries.
32		FitzPatrick/ Please provide an overview on how summer work crew and snow removal extras work. Are these amounts for current employees? Added employees? Highway folks?	Lin: We hire students to do summer yard work and the snow removal extra work is done by our own employees. Snow removal OT expense for each school is budgeted to pay for current employees, no added employees, or highway folks.

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
33		FitzPatrick/ What is building security other in this year and last year's budget (65K)? It looks to be reclassified from licenses etc. in prior years	Lin: \$65K budgeted amount for both years are for security camera plan and license. It was reclassified in FY23 to separate licenses and materials from labor, so we carried it forward similarly into FY24.
34	300 School Dept	Galvin: What is the current enrollment for this year and what are the projections for the next 2 years out.	Lin: FY23's current enrollment number is 4,716. We anticipate the enrollment number to remain stable for the next 2 years.
35	300 School Dept	Galvin: The school Department report references an unexpected need for a SPED teacher. Please explain (first page of the school department report)	Lin: We created an EDBD program for our 3-5 grade level to support specific student needs. This required an additional 1.0 FTE in FY23 and is properly reflected in the FY24 budget.
36	300 School Dept	Galvin: What is the anticipated impact of Special Education private school tuition on this year's budget?	Lin: The anticipated FY24 cost of private day school and private residential tuition is \$4,390,219. That amount is currently supported in our FY24 request, some of which is offset from Circuit Breaker and Grant 240 as it has been previously. It assumes the typical increase but not the potential 14% increase mentioned in other places.
37	300 School Dept	Galvin: Can you explain the Medical Therapeutic and Medical Health service line items. What specific services are offered and how many employees staff this service?	Lin: Function code 2320-Medical/Therapeutic services are budgeted for speech therapists, occupational therapists, LPN, and BCBA (Board Certified Behavior Analyst). Total FTE for FY24 is 18.
38	2410	Greene: Textbooks - Why is Blanchard budgeted \$4,300 while Stony has 0?	Lin: The classification of the per pupil expenditures were carried forward in the same categories from the previous year as the principals have not yet prioritized the needs in each category for FY24.
39	300 School Dept	Greene: What is the per pupil cost of transportation for the following situations – regular transportation, Special ED contracted, Special Ed in house?	Lin: In FY23, for regular transportation, per pupil cost is \$830.78 (total \$2,728,300/3,284 total number of riders); The cost for special education (contracted services and in-house) cannot be calculated per pupil because each individual student's services vary.

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
40		Greene: Why the large increase in the ACAD athletic Coaches line item?	Lin: The stipend line was not budgeted sufficiently in FY22 and 23 due to the pandemic years. As we are back to the post-pandemic era, we see the actual spending for stipends is much higher. Therefore, we need to increase the budget to balance the spending.
41		Greene: Could you give an update on the status of any union negotiations (to the extent possible) and any major contracts that will be or are in the process of bidding (i.e., bus contract)?	Lin: Unit A: Currently functioning under a one-year agreement (22-23) and negotiations for a new contract are underway. Unit E: We have been in mediation for a new three-year contract that expired in June 2022. We anticipate a ratification vote on the most recent set of proposals soon. Custodians: We are currently negotiating a three-year contract (FY23-FY25). Dee Bus: The original yellow bus contract was signed for 3 years, with the option for 2 years' extension. We are currently in the first of the possible two-year extensions. The School Committee will determine if we negotiate to extend the Dee Bus contract for one more year (FY24) or go out to bid.
42		Greene: 1) Non general funds. What I see in the spreadsheet referenced in the answer to question 3 is just totals. I need something more like this: <a href="https://docs.google.com/spreadsheets/d/1kXhox6ybnu5XYVUqoQfSCCLZDWUZTBmx/edit#gid=1269737868">https://docs.google.com/spreadsheets/d/1kXhox6ybnu5XYVUqoQfSCCLZDWUZTBmx/edit#gid=1269737868</a>  an update of a breakdown of all the revolving accounts, circuit breaker and school choice. This is what we were presented at the budget hearing last year (March 10, 2022). It would be much easier to use the same format from year to year.	Lin: FY22-End of year account balances can be found <a href="#">here</a> ; (with two tabs: one for Revolving fund; the other for Other Special Revenue fund.)  FY23-Q1's revolving account balances can be found <a href="#">here</a> ; and the Special Revenue fund's summary is <a href="#">here</a> .

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
43		Greene: Question #10 FDK - the amount of funding from various sources has changed since the FDK presentation given to the FinCom and Select Board last spring. Much less School choice is being used and the overall cost of FDK is now less somehow. Why?	<p>Lin: The initial proposal in the fall of 2021 included all potential projected costs. The actual implementation required less costs (e.g., we did not need the initial classroom set-up costs and the projected need for additional staff members did not come to fruition).</p> <p>Additionally, the original projected amount in the full day kindergarten tuition revolving account assumed the end-of-year balance would be lower than it actually was. We spent the kindergarten revolving account before accessing School Choice.</p>
44		Greene: Question #39 - per pupil cost of Transportation for Special Ed Contracted and Special Ed in house -I just need a simple calculation - total cost divided by # of pupils in each category	Lin: The answers have been addressed above.
45		<p>Greene: For the estimated offsets for FY23 and FY24 (this spreadsheet: : <a href="https://docs.google.com/spreadsheets/d/1V3qNNSWCRz0xXKoNP6lfVwkpzTHRn1R8/edit#gid=1797810917">https://docs.google.com/spreadsheets/d/1V3qNNSWCRz0xXKoNP6lfVwkpzTHRn1R8/edit#gid=1797810917</a></p> <p>Could you calculate the total offsets for each "offset type", like you did on the second sheet for FY22?</p>	Lin: They have been added on the right side of the spreadsheet.
46		Greene: Could you double check the FY22 offset totals against the detailed spreadsheet? Some of the total expenses do not match - for example, Parking fee total is listed as \$17,500, but when I add up the expenses for each quarter of FY22 from the spreadsheet I get a total of \$27,488. similar issue with Athletic revolving, bus fees, Early arrival, maybe others.	Lin: The General Fund's offsets amount by category do not exactly equal to the expenses on the corresponding revolving accounts' ledger. For example: WA's parking fees, other than General Fund's operating offsets (BLDG,CTR SVC,GENL,ACAD and SNOW REMOVAL OT,SWIDE), we also need to use the revolving account's revenue to pay for traffic guards' salaries, students' parking tags, the maintenance/repair costs for the parking lots. Another example: Early arrival option, other than the General Fund's operating offset (principal secretaries



## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
			'salaries), we charge early arrival staff's salaries directly to the revolving account as it is the allowable usage. Therefore, the expenditure ledger totals on the revolving account do not exactly match with GF's operating offsets. GF's operating offsets are just a portion of the expenses charged into the revolving accounts, and there are more expenditures charged against revolving accounts other than GF's operating offsets.
47		Greene: What anticipated revenues were built into the FY24 budget for each revolving fund?	<p>Lin: The revolving accounts function outside of the operating budget. We project revenue and expenditures from each based on previous years and apply offsets from them to the appropriate categories in the operating budget.</p> <p>We've established a review process for all revolving accounts with the Finance Subcommittee in order to assess and establish various fee structures associated with each account.</p>
48		Greene: Athletic revolving fund -why is so little being used (FY23 \$103,500; FY24 \$118,500) when the revenues are normally in the \$500K range?	Lin: The answer is the same as we explained above on Question-46 for other revolving accounts. Other than GF's operating offsets, Athletic revolving accounts' revenues are also used to pay for athletic events' registration fees, supplies, materials, athletic transportation costs, etc.
49		Nilsson: Revolving accounts are used to collect revenue specific to the revolving account and then to pay for related expenses. Some of the current school revolving/special fund accounts have rather high carry-forward balances. What is the policy that governs the balance amount that each fund carries at the end of the year?	Lin: Last year, we established regular meetings with the School Committee FinCom Subcommittee. Reviewing all of the revolving accounts is part of their goals as a committee and is included as part of their agendas. They collaborate with the Policy Subcommittee to evaluate, update and or develop any necessary policies that impact financial practices.
50		Nilsson: What is the policy that governs the use of revolving accounts for salaries as outlined in MGL <a href="#">CH44, Sec 53E 1/2</a> ?	Lin: Please refer to the <a href="#">link</a> for the guidelines from DLS that govern the use of revolving accounts for school department programs across the state of Massachusetts.

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
			<p>For school parking and bus/transportation revolving accounts, which were authorized at previous Annual Town Meetings and will be on warrant Article 10 for this year's meeting, we are in compliance with MGL <a href="#">CH44, Sec 53E ½</a>.</p> <p>We do not have a specific policy governing the use of revolving accounts as it has been a general practice for many years within the district. Our previously mentioned SC FinCom Subcommittee collaborates with our Policy Subcommittee to evaluate, update and or develop district policies.</p>
51		<p>Nilsson: While I fully understand the drastic impact that the 14% out-of-district private school tuition increase may have on the budget, but I must re-emphasize my discomfort in not including these increases in any budget plan that has been shared with the Finance Committee. If there is a worst-case scenario and the state does not assist districts with these increases, are there sufficient funds in the Special Education Reserve Fund and Circuit Breaker account to fund such an increase?</p>	<p>Lin: As we discussed in the Jan 19th FinCom meeting, the balance in the Special Education Reserve fund is around \$300k. While this fund could be used in an emergency, it would not address the recurring nature of this increase. So this is not a sustainable plan. In addition, we will consider claiming for Special Education Circuit Breaker Extraordinary relief if the total spending in FY23 is \$400k more than the Circuit Breaker reimbursement.</p> <p>Both the schools and the town have access to emergency funds to cover a one-time cost if the increase comes to fruition. However, the ongoing impact that it would have on future budgets would not be able to be met with the current allocation of funds. We were not comfortable inflating our request to include a potential increase and wanted our FY24 budget to be an accurate reflection of our current needs.</p>
52		<p>Nilsson: Please provide the budget, expenditures for the ESSER II and ESSER III grants.</p>	<p>Lin: ESSER-II funding has been exhausted in FY22; ESSER-III budget and expenditure details can be found <a href="#">here</a>.</p>

## FY 2024 Budget Questions & Answers

### Finance Committee

	Dept. Number, Name + Account	Questioner's Name/Question	Response
53		Nilsson: What programs/salaries/expenses that have been paid for with grants such as ESSER and ARPA that have been rolled into the FY24 budget or may be rolled into the School Department general fund budget in the future?	Lin: 1.5 FTE for teachers' salaries, 1.5 FTE for TAs' salaries, the supplies costs, and the transportation expenses for the free full day kindergarten program paid from ESSER-III will be rolled into FY24's operating budget. ESSER-III funding will be fully spent in FY24. The link <a href="#">here</a> is the district's 6-year funding strategy for the FDK program. There is no ARPA fund offset built into FY24's general fund operating budget.
54		Nilsson: How many retirements is the district anticipating by the end of FY23? How will this affect the budget?	Lin: We are currently anticipating 8 retirements in varying roles throughout the district in FY24. Some of these positions will be absorbed in our reductions, but some will need to be filled.
55		Nilsson: How many retirements is the district anticipating by the end of FY23? How will this affect the budget?	Lin: We are currently anticipating 8 retirements in varying roles throughout the district in FY24. Some of these positions will be absorbed in our reductions, but some will need to be filled.
56		Nilsson: We were told at a previous meeting that School Choice can only be used for one-time funds, but the School Department has used such funds for salaries in the past and proposes to do so in FY24. School Choice (unless the district opts out completely and no students participate) is a regular revenue stream and not generally one-time funds. Could the \$1.4 million balance in the School Choice revolving account be used to bridge the budget gap?	Lin: The FY22 budget gap was filled using one-time use funds. That created a significant challenge for the new administration to address in the FY23 budget process. Utilizing one-time use funds for this purpose is not sustainable or responsible. We have increased our use of School Choice offset this year to be more consistent with the anticipated revenue. Using this to bridge a gap, as done in FY22, is only a one-year solution to an ongoing shortfall.